

**Exhibit J - Estimate of FY 07-08 Expenditures with FY 06-07
Cash Flow Pattern (For Reference Only-Not the Department Request)**

	Service Category	FY 07-08 COFRS Actuals (July- September)	FY 06-07 Cash Flow % (July-September)	FY 07-08 Year End ROUGH Projection with FY 06-07 Cash Flow and Line Item Adjustment	FY 07-08 Appropriation ⁽¹⁾	Long Bill Appropriation Minus Cash Flow
	ACUTE CARE					
	Physician Services & EPSDT	\$93,275,142	50.94%	\$183,095,649	N/A	N/A
	Emergency Transportation	\$2,204,776	50.94%	\$4,327,894	N/A	N/A
	Non-emergency Medical Transportation	(\$42,841)	50.94%	(\$84,095)	N/A	N/A
	Dental Services	\$26,503,687	50.94%	\$52,025,757	N/A	N/A
	Family Planning	\$107,838	50.94%	\$211,681	N/A	N/A
	Health Maintenance Organizations	\$52,083,526	50.00%	\$104,167,051	N/A	N/A
	Inpatient Hospitals	\$158,826,476	50.94%	\$311,770,490	N/A	N/A
	Outpatient Hospitals	\$58,572,890	50.94%	\$114,976,414	N/A	N/A
	Lab & X-Ray	\$10,739,145	50.94%	\$21,080,545	N/A	N/A
	Durable Medical Equipment	\$37,755,298	50.94%	\$74,112,252	N/A	N/A
	Prescription Drugs	\$105,079,321	50.94%	\$206,266,816	N/A	N/A
	Drug Rebate	(\$20,051,311)	50.94%	(\$39,359,980)	N/A	N/A
	Rural Health Centers	\$2,923,305	50.94%	\$5,738,340	N/A	N/A
	Federally Qualified Health Centers	\$30,014,954	50.94%	\$58,918,244	N/A	N/A
	Co-Insurance (Title XVIII-Medicare)	\$9,912,037	50.94%	\$19,456,962	N/A	N/A
	Breast and Cervical Cancer Treatment Program	\$3,390,549	50.94%	\$6,655,522	N/A	N/A
	Prepaid Inpatient Health Plan Services	\$17,455,657	50.94%	\$34,264,808	N/A	N/A
	Other Medical Services	\$11,933	50.94%	\$23,424	N/A	N/A
	Home Health	\$61,868,022	50.94%	\$121,444,635	N/A	N/A
	Presumptive Eligibility	\$3,085,344	50.00%	\$6,170,688		
	Subtotal of Acute Care	\$653,715,749		\$1,285,263,097	\$1,226,353,538	\$58,909,559
	COMMUNITY BASED LONG TERM CARE					
	HCBS - Elderly, Blind, and Disabled	\$66,886,795	50.50%	\$132,448,774	N/A	N/A
	HCBS - Mental Illness	\$10,044,458	49.38%	\$20,342,022	N/A	N/A
	HCBS - Disabled Children	\$628,230	46.18%	\$1,360,398	N/A	N/A
	HCBS - Persons Living with AIDS	\$298,027	48.62%	\$613,000	N/A	N/A
	HCBS - Consumer Directed Attendant Support	\$9,211,476	44.99%	\$20,476,441	N/A	N/A
	HCBS - Brain Injury	\$5,565,374	50.42%	\$11,038,116	N/A	N/A
	HCBS - Children with Autism	\$233,043	50.94%	\$457,455	N/A	N/A
	Private Duty Nursing	\$9,998,704	47.75%	\$20,941,679	N/A	N/A
	Hospice	\$14,347,403	49.96%	\$28,718,930	N/A	N/A
	Subtotal of Community Based Long Term Care	\$117,213,510		\$236,396,815	\$229,595,296	\$6,801,519
	LONG TERM CARE and INSURANCE					
	Class I Nursing Facilities	\$248,575,603	50.60%	\$491,236,325	\$504,720,396	N/A
	Class II Nursing Facilities	\$1,131,583	47.18%	\$2,398,251	\$2,206,467	N/A
	Program for All-Inclusive Care for the Elderly	\$24,328,521	52.05%	\$46,743,694	\$57,050,202	N/A
	Subtotal Long Term Care	\$274,035,707		\$540,378,270	\$563,977,065	
	Supplemental Medicare Insurance Benefit	\$37,127,473	41.67%	\$89,105,935	\$88,518,380	N/A
	Health Insurance Buy-In Program	\$443,672	45.40%	\$977,187	\$646,402	N/A
	Subtotal Insurance	\$37,571,145		\$90,083,122	\$89,164,782	
	Subtotal of Long Term Care and Insurance	\$311,606,852		\$630,461,392	\$653,141,847	(\$22,680,455)
	SERVICE MANAGEMENT					
	Single Entry Points	\$10,644,397	51.08%	\$20,837,755	\$18,850,102	N/A
	Disease Management	\$362,771	58.13%	\$624,115	\$1,008,706	N/A
	Prepaid Inpatient Health Plan Administration	\$888,301	19.75%	\$4,598,346	\$4,406,875	N/A
	Subtotal Service Management	\$11,895,469		\$26,060,216	\$24,265,683	\$1,794,533
	FY 07-08 Subtotal of Actuals and Estimated Expenditure	\$1,094,431,581		\$2,178,181,520	\$2,133,356,364	\$44,825,156

(1) Amounts include totals from SB 07-239 plus special bills that passed during the 2007 legislative session.

(2) Because of complex policy changes regarding managed care in FY 06-07, cash flow percentages for Health Maintenance Organizations and Acute Care fee-for-service service categories are likely skewed. In addition, there are 53 payment cycles in FY 07-08. Therefore, only for the purpose of this exhibit, the Department estimates that most Acute Care service categories are 50.94% complete after the first quarter. In instances where expenditure is not based on the number of weeks, but rather, the number of months, the Department uses 50%.

This is a rough projection utilizing past expenditure patterns as a guide to future expenditures. The Cash Flow Pattern is one forecasting tool used to estimate final expenditures on a monthly basis. It is not meant to replace the extensive forecasting used in the official Budget Request and is not always a predictor of future expenditures.